

MAINE REVENUE SERVICES
INCOME/ESTATE TAX DIVISION
24 STATE HOUSE STATION
AUGUSTA, ME 04333-0024

Maine *FastFile*

FASTER REFUNDS. EASIER FILING.



www.maine.gov/revenue

2003 MAINE

Resident

Individual Income Tax Booklet

SHORT FORM

Form 1040S-ME

You may use the Short Form, 1040S-ME, only if you:

- Were a Maine resident for the **entire year**
- Are a calendar year filer
- Claim no credits other than the **Earned Income Credit** or the **Low-Income Tax Credit***
- Paid no estimated tax for 2003
- Have taxable income less than \$100,000
- Do not itemize deductions
- Are claiming no modifications other than Maine State Retirement Contributions, U. S. Government Bond Interest, Pension Income Deduction, or taxable Social Security Benefits

Otherwise, use the Long Form, 1040ME.

***LOW-INCOME TAX CREDIT** - If your Maine taxable income is \$2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Refund Information Only (automated assistance): Get the status of your refund from Maine Revenue Services' Web site at www.maine.gov/revenue. Or Call **1 (207) 626-8461** Every day 24 Hours (**You must have a touch-tone phone**). When you call, have a copy of your tax return available. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. (If you call for the status of your refund and do not receive a refund mailing date, please wait 7 days before calling again.)

To Order Forms: Downloadable forms are available at Maine Revenue Services' Web site at www.maine.gov/revenue. Or Call **1 (207) 624-7894** Every day 24 Hours.

TTY Service (hearing-impaired only): **1 (207) 287-4477** Weekdays 8:00 a.m. - 4:30 p.m.

Collection Problems: **1 (207) 621-4300** Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions: **1 (207) 626-8475** Weekdays 8:00 a.m. - 5:00 p.m.

Payment Plan Questions For Income Tax Returns: **1 (207) 621-4300** Weekdays 8:00 a.m. - 5:00 p.m.

Tax Violations Hot Line: **1 (207) 624-9600** Call this number or send an e-mail to compliance.tax@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income, and failure to register for tax filing.

Tele-Tax Topics: See page 3 for recorded income tax information.

Visit www.maine.gov/revenue to obtain electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, or e-mail tax-related questions. (Maine Revenue Services, however, cannot divulge confidential information such as income, refund amounts or taxpayer identification numbers).

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Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. See 36 M.R.S.A. § 135.

IMPORTANT TAX CHANGES

USE TAX. (36 M.R.S.A. § 1861-A). For tax years beginning after 2002, use tax on items costing more than \$5,000 must now be reported and paid by the 15th day of the month following its purchase. Payment of use tax on these items cannot be postponed to the due date of the income tax return.

COMBAT CASUALTIES. (36 M.R.S.A. § 5116). For tax years beginning after 2002, taxpayers whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty are similarly granted a waiver from Maine income tax for the same period or periods.

PENSION INCOME DEDUCTION. (36 M.R.S.A. § 5122(2)(M)). The law clarifies that distributions from an eligible deferred compensation plan under Internal Revenue Code § 457(b) made prior to age 55 qualify for the pension deduction only if the distribution is made as part of equal periodic distributions for the life of the primary recipient or the joint lives of the primary recipient and the primary recipient's designated beneficiary. The law also clarifies that distributions from eligible retirement plans do not qualify for the deduction if the distributions are subject to the federal additional tax on early distributions under section 72(t) of the Internal Revenue Code.

STANDARD DEDUCTION AMOUNTS. (36 M.R.S.A. § 5124-A). For tax years 2003, 2004 and 2005, Maine will not conform to federal increases in the standard deduction amounts.

EARNED INCOME CREDIT. (36 M.R.S.A. § 5219-S). For tax years beginning in 2003, 2004 and 2005, the Maine earned income credit is reduced from 5% to 4.92% of the federal earned income credit.

RECORDED INCOME TAX INFORMATION

TELE-TAX Call 1 (207) 624-7875 Every day 24 Hours (You must have a touch-tone phone) - or on the Web at www.maine.gov/revenue. (The system provides instructions)

Topic #	Subjects Available	Topic #	Subjects Available
102	How can I tell if I am a resident of Maine?	174	I received a bill, and I cannot pay it in full. What do I do?
104	How can I get an extension to file?	176	I did not get credit for my withholdings? Why?
106	Should I file my return even though I do not have the money to pay?	178	What should I do if I amend my federal tax return or my federal return was changed by the IRS?
108	I did not live in Maine for the entire year. Do I have to file a return?	180	I received a notice that did not show all payments made. How do I get credit for them?
110	I forgot to attach my W-2s when I mailed my return. What do I do?	190	How can I purchase a State of Maine Park Pass?
112	I have not received a W-2. What do I do?	195	What if my Park Pass is lost or stolen?
113	What is the Pension Benefits Income Deduction?	196	Do I qualify for Injured Spouse status?
114	I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?	197	What if I file or pay late?
150	How do I complete Schedule NR?	198	Is there a penalty for not paying enough estimated tax?
152	How do I complete Schedule NRH?		
154	How do I complete Schedule 3?		
170	My spouse has passed away. You sent a refund with both our names on it. What do I do?		
172	I got a letter saying you sent my refund to another agency. Why?		

Did you know?

**THE STATE TREASURER IS
HOLDING \$69,500,000 OF LOST OR
UNCLAIMED FUNDS FOR MAINE CITIZENS
SOME OF IT MAY BE YOURS!
TO SEARCH FOR YOUR NAME, VISIT:
www.maine.gov/treasurer/property.htm**

NOTE: Use the form below only if you are making a payment.

**2003
1040EXT-ME**

STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX

0300940₀₀

YOUR FIRST NAME		INITIAL	YOUR LAST NAME		YOUR SOCIAL SECURITY NUMBER	
_____		_____	_____		- - - - -	
SPOUSE'S FIRST NAME		INITIAL	SPOUSE'S LAST NAME		SPOUSE'S SOCIAL SECURITY NUMBER	
_____		_____	_____		- - - - -	
ADDRESS (NUMBER and STREET)					AMOUNT OF PAYMENT	
_____					\$ _____	
CITY		STATE		ZIP CODE		
_____		_____		_____		

If you make a payment using this voucher, you must use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.

Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to:
Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. **You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax.** However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if your Maine income is less than \$6,000 or the number of days worked in Maine is 20 or less. See 36 M.R.S.A. § 5142(8).

Am I a Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2003, read the following and check the proper box. Retain this worksheet for your records.

Domicile: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.

RESIDENCY WORKSHEET

☐ Full-Year Resident:

(1) Maine was my domicile for the entire year of 2003;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ Part-Year Resident:

I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ Nonresident:

I was not a resident or part-year resident in 2003, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.**

IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the "Maine Revenue Services Guidance to Residency Status" brochure which can be downloaded at www.maine.gov/revenue or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents;

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

WHEN MUST I FILE MY RETURN? No later than April 15, 2004.

RETURN DUE DATE:

April 15, 2004

APRIL 2004						
SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Thursday, April 15, 2004, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the 6-month period. Generally, the total extension period cannot exceed 8 months.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2004** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2004 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment with the payment voucher on page 3 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices located in Maine. You may also download forms from the Internet at www.maine.gov/revenue or order forms by calling 1 (207) 624-7894. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our Web site at www.maine.gov/revenue or call 1 (207) 626-8461.

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write **deceased** above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven from Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number and the amount of money you can pay and indicate how often you can make that payment (example: \$25 per week). Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your social security number and tax year on the memo portion of your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call 1 (207) 621-4300 or e-mail to compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged interest at 6% per year, compounded monthly, on income tax not paid by the due date (April 15, 2004 for calendar-year filers). **An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.**

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and understating income.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions). The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at 1 (207) 624-9595 or e-mail to compliance.tax@maine.gov. If you believe that your refund may be set off to pay debt owed to another agency, you must contact that agency directly to request injured spouse relief.

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2004? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the optional withholding table designed for two-income families. See your employer for details. For withholding questions, contact Maine Revenue Services at (207) 626-8475 or e-mail to withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more **and** if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15, and January 15. Form 1040ES-ME is available at www.maine.gov/revenue or by calling 1 (207) 624-7894.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. For calendar year 2003, the underpayment penalty is 7%, compounded monthly. For calendar year 2004, the penalty is 6%, compounded monthly.

If your 2003 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: income.tax@maine.gov, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040S-ME

Note: The form is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., must start on the left; dollar amounts must start from the right. For example:

Enter letters like this:

Your First Name	MI	Your Last Name
I MA	A	SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

--	--	--

,

	2	2
--	---	---

,

4	9	5
---	---	---

.

0	0
---	---

Due to scanning requirements, only original forms and schedules should be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040S-ME **inside the red dotted lines**. (NOTE: You will need to refer to the label in order to file an electronic return without having to file paper signature documents with Maine Revenue Services. For more information on electronic filing, visit our Web site at www.maine.gov/revenue.)

JOHN	A	SAMPLE	123456
MARY	A	SAMPLE	222331
ADDRESS LINE 1			
ATTN: MINNIE SAMPLE			
14 TEST DRIVE, APT 7			
AUGUSTA	ME	04330	

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You **must** enter your social security number(s) in the spaces provided.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box reduces General Fund revenue by the same amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2003 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING STATUS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

Line 8. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

STEP 3: EXEMPTIONS

Line 9. Exemptions. Enter the total number of exemptions that you claimed on your federal return.

STEP 4: CALCULATE YOUR TAXABLE INCOME

Line 10. Federal Adjusted Gross Income. Enter your federal adjusted gross income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 34 or Telefile worksheet, line I). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 11. Maine State Retirement Contributions. If you are an active member of the Maine State Retirement System, enter the amount of your 2003 contributions on this line. Contributions to the Maine State Retirement System are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the federal wages from the state wages on your State of Maine W-2 Form. **NOTE:** *If you retired after 1988 and you are receiving benefits from the Maine State Retirement System, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction you must file using the Long Form (1040ME).*

Line 12. U.S. Government Bond Interest. Enter on this line income from direct obligations of the U.S. Government, such as Government Savings Bonds and U.S. Treasury Bills and Notes. Write only the amount of this interest that is included in your federal adjusted gross income.

Line 13. Taxable Social Security and Railroad Retirement Benefits. Enter the amount of social security and Railroad Retirement benefits (Tier 1 and Tier 2) that are included as taxable in your federal adjusted gross income.

Line 14. Pension Income Deduction. See instructions and worksheet on page 14.

Line 16. Standard Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2. If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2003, the Maine standard deduction amounts may differ from federal standard deduction amounts. The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE -----	\$4,750
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -----	\$7,950
HEAD OF HOUSEHOLD -----	\$7,000
MARRIED FILING SEPARATELY -----	\$3,975

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$750 or earned income plus \$250 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,150 if the individual is 65 or over OR blind; \$2,300 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$950 if one spouse is age 65 or over OR blind; \$1,900 if one spouse is 65 or over AND blind; \$1,900 if both spouses are 65 or over OR blind; \$3,800 if both spouses are 65 or over and blind, etc..

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 17. Exemption. Multiply the total number of exemptions on line 9 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and answered "Yes" on line 5 of that form and line F of the "Worksheet for dependents who checked 'Yes' on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 17 of your Maine short form. If you answered "Yes" on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,050, enter \$2,850 on line 17 of your Maine short form.

STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

Line 19. Income Tax. Find the tax for the taxable income on line 18 in the tax table on pages 15 through 19.

Line 21. Low-Income Tax Credit. If your taxable income, line 18, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, **and** you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

Line 22. Earned Income Tax Credit ("EIC"). Your Maine earned income tax credit is equal to 4.92% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .0492. Enter the result in the boxes provided.

Line 24. Withholding. Enter the total amount of Maine income tax withheld. Enclose **(do not staple or tape)** supporting W-2 and 1099 forms. Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 27. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2003 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 15 by .04% (.0004) or use the table below. **NOTE:** If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. The use tax may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty.

USE TAX TABLE					
Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 2	\$30,000	\$ 36,000	\$ 14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24
60,000 and up — .04% of Maine 1040S-ME, Line 15					

Line 28. Total Voluntary Contributions and Park Pass Purchases. Enter the total amount of voluntary contributions and state park pass purchases from line 10 of Schedule CP.

STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE

Line 29. Refund. Enter the amount of your refund. Refunds of more than \$1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Line 30. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is \$5,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). (The NextGen Program is administered by the Finance Authority of Maine.) *Refunds directed to your NextGen Account are subject to the terms and conditions of the Program Description and Participant Agreement and any Supplement(s). You may only direct your refund to one NextGen account.* On line 30a, enter the 9-digit routing transit number (RTN). The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. **ENTRIES MUST BE ACCURATE.** If you are unsure what your RTN is, contact your financial institution. **(NOTE:** If you are directing your refund to your NextGen account, enter the following RTN: **043000261**.) On line 30b, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. On line 30c, check the box for the appropriate account type.

Sample Check

JOHN DOE
JANE DOE
123 Main St
Anyplace, ME 04000
PAY TO THE
ORDER OF _____

_____ 20 _____
\$ _____
DOLLARS

ANYPLACE BANK
Anyplace, ME 04000

For _____

I : 250250025 : 202020 ' 86 ' ' 1234

Routing number (line 30a)

Account number (line 30b)

Do not include the check number

1234
1500000000

Note: The routing and account numbers may be in different places on your check.

Concerned About the Rising Cost of College?

Maine has a way to assist families in preparing for higher education costs—the *NextGen® Matching Grant Program*. Qualified families can receive a \$200 Initial Matching Grant when opening an account with just \$50. Though there are income limits to receive matching grants, anyone, regardless of income, can start a NextGen® Account. Call the Finance Authority of Maine at 1-800-228-3734 or visit www.famemaine.com for more information.



Line 31. Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than \$1.00, do not pay it.

Enclose **(do not staple or tape)** a check or money order payable to Treasurer, State of Maine. Write your social security number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request. **Note:** If the amount due is \$1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

Line 32. FOR MAINE RESIDENTS ONLY: The Maine Residents



Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine.

Although the 2004 program may change, the 2003 program was generally available if you were a Maine resident and your household income was less than \$46,300 for multi-member households or less than \$29,900 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. The application period for the 2004 program is August 1, 2004 through December 31, 2004. Check the box on **line 32** on page 2 of Form 1040S-ME to request an application.

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2003 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Service's to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax return. This is April 15, 2005, for most people.

2003

MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT **SHORT FORM**

S

0302230₀₀**STEP 1**Print Neatly in
Blue or Black
Ink, Using
Upper Case
Letters**DO NOT USE
RED INK****NOTE:** If either
spouse is
deceased, enter
the **date of death**
on the **back** of this
page in the spaces
provided above the
signature area.

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no.)		
City	State	Zip Code

☐ Check this box if your name or address has changed since last year.
Write your correct name(s), address, and ssn(s) in the spaces provided
above. Do NOT use the label if your name or address has changed.
IMPORTANT!You **must** enter your SSN(s) below.

Your Social Security Number

_____ - _____ - _____

Spouse's Social Security Number

_____ - _____ - _____

Home Phone Number

_____ - _____ - _____

Work Phone Number

_____ - _____ - _____

1 Maine Clean Election Fund - see instructions on page 6. **NOTE:** Checking
the box will not increase your tax or reduce your refund. **YES NO**Do you want \$3 to go to this fund? ☐ ☐If a joint return, does your spouse want \$3 to go to this fund? ☐ ☐**2** Check here if you were engaged in **Commercial
Farming or Fishing** during 2003. (See instructions)☐**STEP 2**Indicate
Your Filing
Status**FILING STATUS** (Check one)

- 3** ☐ Single
- 4** ☐ Married filing joint return (Even if only one had income)
- 5** ☐ Married filing separate return (Enter spouse's social security number and full name above)
- 6** ☐ Head of household (With qualifying person)
- 7** ☐ Qualifying widow(er) with dependent children (Year spouse died: _____)

8 CHECK IF:


	You were	Spouse was
65 or over 8a	<input type="checkbox"/>	8c <input type="checkbox"/>
Blind 8b	<input type="checkbox"/>	8d <input type="checkbox"/>

STEP 3Enter Your
Exemptions**9** Total number of **EXEMPTIONS** claimed on your federal return **9** _____**STEP 4**Calculate
Your
Taxable
Income**10 FEDERAL ADJUSTED GROSS INCOME.** (From your federal Form 1040EZ, line 4; or 1040A, line 21;
or 1040, line 34; or telefile worksheet, line I. If negative, enter a minus sign in the box to the left of
the number.) **10** _____**11 MAINE STATE RETIREMENT CONTRIBUTIONS.** **11** _____**12 U.S. GOVERNMENT BOND INTEREST** included in your federal adjusted gross income. **12** _____**13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS** included in your federal adjusted
gross income. **13** _____**14 PENSION INCOME DEDUCTION.** (See instructions and worksheet on page 14) **14** _____**15 MAINE ADJUSTED GROSS INCOME.** (Add lines 10 and 11, subtract lines 12, 13, and 14.
If negative, enter a minus sign in the box to the left of the number) **15** _____**16 STANDARD DEDUCTION.** (See instructions on page 7) **16** _____**17 EXEMPTION.** (Multiply number of exemptions on line 9 by \$2,850) **17** _____**18 TAXABLE INCOME.** (Line 15 minus lines 16 and 17.
If negative, enter a minus sign in the box to the left of the number.) **18** _____**19 INCOME TAX.** (Find the tax for the amount on line 18 in the tax table on pages 15-19) **19** _____
(If line 18 is negative, enter zero.)

**STEP 5**Calculate Your
Tax and
Voluntary
Contributions

- 20 INCOME TAX.** (From line 19, page 1) 20 _____ , _____ .
- 21 LOW-INCOME CREDIT.** If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here 21 _____ .
NOTE: You are not required to file a return if you qualify for this credit. (See instructions)
- 22 EARNED INCOME TAX CREDIT (EIC).** Your federal EIC \$ _____ x .0492. Enter result here ... 22 _____ , _____ .
- 23 NET INCOME TAX.** Line 20 minus lines 21 and 22 (If less than zero, enter zero) 23 _____ , _____ .
- 24 MAINE INCOME TAX WITHHELD.** (Enclose W-2 and 1099 forms) 24 _____ , _____ .
(DO NOT include estimated tax payments)
- 25 OVERPAYMENT.** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here 25 _____ , _____ .
- 26 UNDERPAYMENT.** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here 26 _____ , _____ .
- 27 USE TAX (SALES TAX).** (See instructions) 27 _____ , _____ .
- 28 TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 10) 28 _____ , _____ .

STEP 6Calculate Your
Refund or
Amount Due

- 29 REFUND.** (Line 25 minus lines 27 and 28) - **NOTE:** If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on line 31 below. 29 _____ , _____ .
- IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT,** read the instructions on page 8, and fill out the information below. **NOTE:** Completing the information below authorizes Maine Revenue Services to disclose your social security number listed on the front of this form to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan® Account.
- 30**  **Direct Deposit**
- 30a** Routing Number _____ **30c** Account type ☐ Checking ☐ Savings ☐ NextGen®
- 30b** Account Number _____
- 31 AMOUNT DUE.** Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28). (If **\$1,000** or more see instructions.) Enter result here. 31 _____ , _____ .
ENCLOSE CHECK payable to: **Treasurer, State of Maine.** Include your social security number on your check to receive proper credit on your account. **DO NOT SEND CASH.**



32 FOR MAINE RESIDENTS ONLY: If you would like to receive a 2004 Maine Residents Property Tax and Rent Refund Application Check here: ➔ **32** ☐
The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. The 2003 program was generally available to Maine residents with household income less than \$46,300 for multi-member households or less than \$29,900 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. Under current law, you may apply for this refund anytime from August 1, 2004 through December 31, 2004. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2004** unless the income on line 15 is greater than the income limits for the program.

To reduce state printing and postage costs, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right ➔ ☐

IMPORTANT NOTEIf taxpayer is **deceased**,
enter **date of death**. _____ (Month) _____ (Day) _____ (Year)If spouse is **deceased**,
enter **date of death**. _____ (Month) _____ (Day) _____ (Year)**Third Party
Designee**

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**

Designee's name _____ Phone no. () _____ Personal identification number

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**
Keep a copy
of this return
for your
records**Paid**
Preparer's
use only

YOUR SIGNATURE _____

DATE _____

YOUR OCCUPATION _____

SPOUSE'S SIGNATURE _____

DATE _____

SPOUSE'S OCCUPATION _____

PREPARER'S SIGNATURE _____

DATE _____

PREPARER'S PHONE NUMBER _____

PRINT PREPARER'S NAME and NAME OF BUSINESS _____

PREPARER'S EIN or PTIN _____



If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066

DO NOT SEND PHOTOCOPIES OF RETURNS**OFFICE USE
ONLY:**CK \$ _____ PP ☐ IS ☐

2003

MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT **SHORT FORM**

S

0302230₀₀**STEP 1**Print Neatly in
Blue or Black
Ink, Using
Upper Case
Letters**DO NOT USE
RED INK****NOTE:** If either
spouse is
deceased, enter
the **date of death**
on the **back** of this
page in the spaces
provided above the
signature area.

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no.)		
City	State	Zip Code

☐ Check this box if your name or address has changed since last year.
Write your correct name(s), address, and ssn(s) in the spaces provided
above. Do NOT use the label if your name or address has changed.
IMPORTANT!You **must** enter your SSN(s) below.

Your Social Security Number

_____ - _____ - _____

Spouse's Social Security Number

_____ - _____ - _____

Home Phone Number

_____ - _____ - _____

Work Phone Number

_____ - _____ - _____

1 Maine Clean Election Fund - see instructions on page 6. **NOTE:** Checking
the box will not increase your tax or reduce your refund. **YES NO**Do you want \$3 to go to this fund? ☐ ☐If a joint return, does your spouse want \$3 to go to this fund? ☐ ☐**2** Check here if you were engaged in **Commercial
Farming or Fishing** during 2003. (See instructions)☐**STEP 2**Indicate
Your Filing
Status**FILING STATUS** (Check one)

- 3** ☐ Single
- 4** ☐ Married filing joint return (Even if only one had income)
- 5** ☐ Married filing separate return (Enter spouse's social security number and full name above)
- 6** ☐ Head of household (With qualifying person)
- 7** ☐ Qualifying widow(er) with dependent children (Year spouse died: _____)

8 CHECK IF:

	You were	Spouse was
65 or over 8a	<input type="checkbox"/>	8c <input type="checkbox"/>
Blind 8b	<input type="checkbox"/>	8d <input type="checkbox"/>

STEP 3Enter Your
Exemptions**9** Total number of **EXEMPTIONS** claimed on your federal return **9** _____**STEP 4**Calculate
Your
Taxable
Income**10 FEDERAL ADJUSTED GROSS INCOME.** (From your federal Form 1040EZ, line 4; or 1040A, line 21;
or 1040, line 34; or telefile worksheet, line I. If negative, enter a minus sign in the box to the left of
the number.) **10** _____**11 MAINE STATE RETIREMENT CONTRIBUTIONS.** **11** _____**12 U.S. GOVERNMENT BOND INTEREST** included in your federal adjusted gross income. **12** _____**13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS** included in your federal adjusted
gross income. **13** _____**14 PENSION INCOME DEDUCTION.** (See instructions and worksheet on page 14) **14** _____**15 MAINE ADJUSTED GROSS INCOME.** (Add lines 10 and 11, subtract lines 12, 13, and 14.
If negative, enter a minus sign in the box to the left of the number) **15** _____**16 STANDARD DEDUCTION.** (See instructions on page 7) **16** _____**17 EXEMPTION.** (Multiply number of exemptions on line 9 by \$2,850) **17** _____**18 TAXABLE INCOME.** (Line 15 minus lines 16 and 17.
If negative, enter a minus sign in the box to the left of the number.) **18** _____**19 INCOME TAX.** (Find the tax for the amount on line 18 in the tax table on pages 15-19) **19** _____
(If line 18 is negative, enter zero.)


**STEP 5**Calculate Your
Tax and
Voluntary
Contributions

- 20 INCOME TAX.** (From line 19, page 1) 20 _____ , _____ . _____
- 21 LOW-INCOME CREDIT.** If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here 21 _____ . _____
NOTE: You are not required to file a return if you qualify for this credit. (See instructions)
- 22 EARNED INCOME TAX CREDIT (EIC).** Your federal EIC \$ _____ x .0492. Enter result here ... 22 _____ , _____ . _____
- 23 NET INCOME TAX.** Line 20 minus lines 21 and 22 (If less than zero, enter zero) 23 _____ , _____ . _____
- 24 MAINE INCOME TAX WITHHELD.** (Enclose W-2 and 1099 forms) ➔ 24 _____ , _____ . _____
(DO NOT include estimated tax payments)
- 25 OVERPAYMENT.** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here 25 _____ , _____ . _____
- 26 UNDERPAYMENT.** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here 26 _____ , _____ . _____
- 27 USE TAX (SALES TAX).** (See instructions) 27 _____ , _____ . _____
- 28 TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 10) 28 _____ , _____ . _____

STEP 6Calculate Your
Refund or
Amount Due

- 29 REFUND.** (Line 25 minus lines 27 and 28) - **NOTE:** If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on line 31 below. 29 _____ , _____ . _____

IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, read the instructions on page 8, and fill out the information below. **NOTE:** Completing the information below authorizes Maine Revenue Services to disclose your social security number listed on the front of this form to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan® Account.

- 30**  **Direct Deposit**
- 30a** Routing Number _____ **30c** Account type ☐ Checking ☐ Savings ☐ NextGen®
- 30b** Account Number _____

- 31 AMOUNT DUE.** Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28). (If **\$1,000** or more see instructions.) Enter result here. 31 _____ , _____ . _____
ENCLOSE CHECK payable to: **Treasurer, State of Maine.** Include your social security number on your check to receive proper credit on your account. **DO NOT SEND CASH.**



- 32 FOR MAINE RESIDENTS ONLY:** If you would like to receive a 2004 Maine Residents Property Tax and Rent Refund Application Check here: ➔ **32** ☐
The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. The 2003 program was generally available to Maine residents with household income less than \$46,300 for multi-member households or less than \$29,900 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. Under current law, you may apply for this refund anytime from August 1, 2004 through December 31, 2004. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2004** unless the income on line 15 is greater than the income limits for the program.

To reduce state printing and postage costs, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right ➔ ☐

IMPORTANT NOTE

If taxpayer is **deceased**,
enter **date of death**. _____ (Month) _____ (Day) _____ (Year)

If spouse is **deceased**,
enter **date of death**. _____ (Month) _____ (Day) _____ (Year)

**Third Party
Designee**

- Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**
- Designee's name _____ Phone no. () _____ Personal identification number

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign Here
Keep a copy
of this return
for your
records

YOUR SIGNATURE _____

DATE _____

YOUR OCCUPATION _____

SPOUSE'S SIGNATURE _____

DATE _____

SPOUSE'S OCCUPATION _____

Paid
Preparer's
use only

PREPARER'S SIGNATURE _____

DATE _____

PREPARER'S PHONE NUMBER _____

PRINT PREPARER'S NAME and NAME OF BUSINESS _____

PREPARER'S EIN or PTIN _____



If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066

DO NOT SEND PHOTOCOPIES OF RETURNS**OFFICE USE
ONLY:**CK \$ _____ PP ☐ IS ☐



Schedule CP

2003

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES

0302212₀₀

Attachment
Sequence No. 6

Name(s) as shown on your Maine income tax form

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

A. CONTRIBUTIONS

Lines 1-6. Check the appropriate box or boxes to indicate the funds and amounts of your choice. If you are filing a joint return, you and your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.



Endangered and Nongame Wildlife Fund "Chickadee Check-off" - The

Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and non-game wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife Web site at www.maine.gov/ifw/wildlife/chickadee/chickadee.htm.



Maine Children's Trust - Maine Children's

Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust Web site at www.mechildrenstrust.org.



Human Leukocyte Antigen Screening Fund - To support

blood testing to classify donors for joining the National (bone marrow) Registry. Donations to the fund will be used to support bone marrow screening. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Human Services.

B. PARK PASSES



Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of \$30 for an individual season pass and \$60 for a vehicle season pass. (Free day use passes are issued by the Bureau of Parks and Lands to senior citizens who are 65 years or over upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at 1 (207) 287-3821.

Lines 8-9. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

A. CONTRIBUTIONS

						Enter line totals below:
	1 Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	..... 1 _____ , _____ . _____
	2 Green Independent Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	..... 2 _____ , _____ . _____
	3 Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	..... 3 _____ , _____ . _____
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	..... 4 _____ , _____ . _____
	5 Maine Children's Trust	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	..... 5 _____ , _____ . _____
	6 Human Leukocyte Antigen Screening Fund "Bone Marrow Donor Registry"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	..... 6 _____ , _____ . _____
	7 TOTAL CONTRIBUTIONS. (Add lines 1 through 6)					..... 7 _____ , _____ . _____



To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.



B. PARK PASSES

8	Number of Individual Park Passes <input type="checkbox"/> x \$30	..... 8 _____ . _____
9	Number of Vehicle Park Passes <input type="checkbox"/> x \$60	..... 9 _____ . _____
10	TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 7, 8, and 9. Enter result here and on 1040ME, line 32 or 1040S-ME, line 28)		..... 10 _____ , _____ . _____



				-			-				
--	--	--	--	---	--	--	---	--	--	--	--

2003 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040S-ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal, and military pension benefits as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans), and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972, and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 57). Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer		Spouse*	
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). (<i>Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions</i>).	1.	\$		\$	
2. Maximum allowable deduction	2.	\$	6,000.00	\$	6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$		\$	
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$		\$	
5. Enter the smaller of line 1 or line 4 here	5.	\$		\$	
6. Total eligible military pension income	6.	\$		\$	
7. Add line 5 and line 6	7.	\$		\$	
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 14, Form 1040S-ME, or line 15 of the Telefile Worksheet	8.	\$		\$	

***Use this column only if filing a married-joint return and only if spouse separately earned an eligible pension.**

2003 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
0				
0	100	0	0	0
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	90	87	87
4,400	4,500	94	89	89
4,500	4,600	99	91	91
4,600	4,700	103	93	93
4,700	4,800	108	95	95
4,800	4,900	112	97	97
4,900	5,000	117	99	99
5,000				
5,000	5,100	121	101	101
5,100	5,200	126	103	103
5,200	5,300	130	105	105
5,300	5,400	135	107	107
5,400	5,500	139	109	109
5,500	5,600	144	111	111
5,600	5,700	148	113	113
5,700	5,800	153	115	115
5,800	5,900	157	117	117
5,900	6,000	162	119	119
6,000				
6,000	6,100	166	121	121
6,100	6,200	171	123	123
6,200	6,300	175	125	125
6,300	6,400	180	127	127
6,400	6,500	184	129	130
6,500	6,600	189	131	135
6,600	6,700	193	133	139
6,700	6,800	198	135	144
6,800	6,900	202	137	148
6,900	7,000	207	139	153

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
7,000				
7,000	7,100	211	141	157
7,100	7,200	216	143	162
7,200	7,300	220	145	166
7,300	7,400	225	147	171
7,400	7,500	229	149	175
7,500	7,600	234	151	180
7,600	7,700	238	153	184
7,700	7,800	243	155	189
7,800	7,900	247	157	193
7,900	8,000	252	159	198
8,000				
8,000	8,100	256	161	202
8,100	8,200	261	163	207
8,200	8,300	265	165	211
8,300	8,400	270	167	216
8,400	8,500	274	169	220
8,500	8,600	281	172	225
8,600	8,700	288	177	229
8,700	8,800	295	181	234
8,800	8,900	302	186	238
8,900	9,000	309	190	243
9,000				
9,000	9,100	316	195	247
9,100	9,200	323	199	252
9,200	9,300	330	204	256
9,300	9,400	337	208	261
9,400	9,500	344	213	265
9,500	9,600	351	217	270
9,600	9,700	358	222	274
9,700	9,800	365	226	279
9,800	9,900	372	231	283
9,900	10,000	379	235	288
10,000				
10,000	10,100	386	240	292
10,100	10,200	393	244	297
10,200	10,300	400	249	301
10,300	10,400	407	253	306
10,400	10,500	414	258	310
10,500	10,600	421	262	315
10,600	10,700	428	267	319
10,700	10,800	435	271	324
10,800	10,900	442	276	328
10,900	11,000	449	280	333
11,000				
11,000	11,100	456	285	337
11,100	11,200	463	289	342
11,200	11,300	470	294	346
11,300	11,400	477	298	351
11,400	11,500	484	303	355
11,500	11,600	491	307	360
11,600	11,700	498	312	364
11,700	11,800	505	316	369
11,800	11,900	512	321	373
11,900	12,000	519	325	378
12,000				
12,000	12,100	526	330	382
12,100	12,200	533	334	387
12,200	12,300	540	339	391
12,300	12,400	547	343	396
12,400	12,500	554	348	400
12,500	12,600	561	352	405
12,600	12,700	568	357	409
12,700	12,800	575	361	416
12,800	12,900	582	366	423
12,900	13,000	589	370	430
13,000				
13,000	13,100	596	375	437
13,100	13,200	603	379	444
13,200	13,300	610	384	451
13,300	13,400	617	388	458
13,400	13,500	624	393	465
13,500	13,600	631	397	472
13,600	13,700	638	402	479
13,700	13,800	645	406	486
13,800	13,900	652	411	493
13,900	14,000	659	415	500

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
14,000				
14,000	14,100	666	420	507
14,100	14,200	673	424	514
14,200	14,300	680	429	521
14,300	14,400	687	433	528
14,400	14,500	694	438	535
14,500	14,600	701	442	542
14,600	14,700	708	447	549
14,700	14,800	715	451	556
14,800	14,900	722	456	563
14,900	15,000	729	460	570
15,000				
15,000	15,100	736	465	577
15,100	15,200	743	469	584
15,200	15,300	750	474	591
15,300	15,400	757	478	598
15,400	15,500	764	483	605
15,500	15,600	771	487	612
15,600	15,700	778	492	619
15,700	15,800	785	496	626
15,800	15,900	792	501	633
15,900	16,000	799	505	640
16,000				
16,000	16,100	806	510	647
16,100	16,200	813	514	654
16,200	16,300	820	519	661
16,300	16,400	827	523	668
16,400	16,500	834	528	675
16,500	16,600	841	532	682
16,600	16,700	848	537	689
16,700	16,800	855	541	696
16,800	16,900	862	546	703
16,900	17,000	869	550	710
17,000				
17,000	17,100	878	557	717
17,100	17,200	886	564	724
17,200	17,300	895	571	731
17,300	17,400	903	578	738
17,400	17,500	912	585	745
17,500	17,600	920	592	752
17,600	17,700	929	599	759
17,700	17,800	937	606	766
17,800	17,900	946	613	773
17,900	18,000	954	620	780
18,000				
18,000	18,100	963	627	787
18,100	18,200	971	634	794
18,200	18,300	980	641	801
18,300	18,400	988	648	808
18,400	18,500	997	655	815
18,500	18,600	1,005	662	822
18,600	18,700	1,014	669	829
18,700	18,800	1,022	676	836
18,800	18,900	1,031	683	843
18,900	19,000	1,039	690	850
19,000				
19,000	19,100	1,048	697	857
19,100	19,200	1,056	704	864
19,200	19,300	1,065	711	871
19,300	19,400	1,073	718	878
19,400	19,500	1,082	725	885
19,500	19,600	1,090	732	892
19,600	19,700	1,099	739	899
19,700	19,800	1,107	746	906
19,800	19,900	1,116	753	913
19,900	20,000	1,124	760	920
20,000				
20,000	20,100	1,133	767	927
20,100	20,200	1,141	774	934
20,200	20,300	1,150	781	941
20,300	20,400	1,158	788	948
20,400	20,500	1,167	795	955
20,500	20,600	1,175	802	962
20,600	20,700	1,184	809	969
20,700	20,800	1,192	816	976
20,800	20,900	1,201	823	983
20,900	21,000	1,209	830	990

2003 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
21,000				
21,000	21,100	1,218	837	997
21,100	21,200	1,226	844	1,004
21,200	21,300	1,235	851	1,011
21,300	21,400	1,243	858	1,018
21,400	21,500	1,252	865	1,025
21,500	21,600	1,260	872	1,032
21,600	21,700	1,269	879	1,039
21,700	21,800	1,277	886	1,046
21,800	21,900	1,286	893	1,053
21,900	22,000	1,294	900	1,060
22,000				
22,000	22,100	1,303	907	1,067
22,100	22,200	1,311	914	1,074
22,200	22,300	1,320	921	1,081
22,300	22,400	1,328	928	1,088
22,400	22,500	1,337	935	1,095
22,500	22,600	1,345	942	1,102
22,600	22,700	1,354	949	1,109
22,700	22,800	1,362	956	1,116
22,800	22,900	1,371	963	1,123
22,900	23,000	1,379	970	1,130
23,000				
23,000	23,100	1,388	977	1,137
23,100	23,200	1,396	984	1,144
23,200	23,300	1,405	991	1,151
23,300	23,400	1,413	998	1,158
23,400	23,500	1,422	1,005	1,165
23,500	23,600	1,430	1,012	1,172
23,600	23,700	1,439	1,019	1,179
23,700	23,800	1,447	1,026	1,186
23,800	23,900	1,456	1,033	1,193
23,900	24,000	1,464	1,040	1,200
24,000				
24,000	24,100	1,473	1,047	1,207
24,100	24,200	1,481	1,054	1,214
24,200	24,300	1,490	1,061	1,221
24,300	24,400	1,498	1,068	1,228
24,400	24,500	1,507	1,075	1,235
24,500	24,600	1,515	1,082	1,242
24,600	24,700	1,524	1,089	1,249
24,700	24,800	1,532	1,096	1,256
24,800	24,900	1,541	1,103	1,263
24,900	25,000	1,549	1,110	1,270
25,000				
25,000	25,100	1,558	1,117	1,277
25,100	25,200	1,566	1,124	1,284
25,200	25,300	1,575	1,131	1,291
25,300	25,400	1,583	1,138	1,298
25,400	25,500	1,592	1,145	1,305
25,500	25,600	1,600	1,152	1,314
25,600	25,700	1,609	1,159	1,322
25,700	25,800	1,617	1,166	1,331
25,800	25,900	1,626	1,173	1,339
25,900	26,000	1,634	1,180	1,348
26,000				
26,000	26,100	1,643	1,187	1,356
26,100	26,200	1,651	1,194	1,365
26,200	26,300	1,660	1,201	1,373
26,300	26,400	1,668	1,208	1,382
26,400	26,500	1,677	1,215	1,390
26,500	26,600	1,685	1,222	1,399
26,600	26,700	1,694	1,229	1,407
26,700	26,800	1,702	1,236	1,416
26,800	26,900	1,711	1,243	1,424
26,900	27,000	1,719	1,250	1,433
27,000				
27,000	27,100	1,728	1,257	1,441
27,100	27,200	1,736	1,264	1,450
27,200	27,300	1,745	1,271	1,458
27,300	27,400	1,753	1,278	1,467
27,400	27,500	1,762	1,285	1,475
27,500	27,600	1,770	1,292	1,484
27,600	27,700	1,779	1,299	1,492
27,700	27,800	1,787	1,306	1,501
27,800	27,900	1,796	1,313	1,509
27,900	28,000	1,804	1,320	1,518

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
28,000				
28,000	28,100	1,813	1,327	1,526
28,100	28,200	1,821	1,334	1,535
28,200	28,300	1,830	1,341	1,543
28,300	28,400	1,838	1,348	1,552
28,400	28,500	1,847	1,355	1,560
28,500	28,600	1,855	1,362	1,569
28,600	28,700	1,864	1,369	1,577
28,700	28,800	1,872	1,376	1,586
28,800	28,900	1,881	1,383	1,594
28,900	29,000	1,889	1,390	1,603
29,000				
29,000	29,100	1,898	1,397	1,611
29,100	29,200	1,906	1,404	1,620
29,200	29,300	1,915	1,411	1,628
29,300	29,400	1,923	1,418	1,637
29,400	29,500	1,932	1,425	1,645
29,500	29,600	1,940	1,432	1,654
29,600	29,700	1,949	1,439	1,662
29,700	29,800	1,957	1,446	1,671
29,800	29,900	1,966	1,453	1,679
29,900	30,000	1,974	1,460	1,688
30,000				
30,000	30,100	1,983	1,467	1,696
30,100	30,200	1,991	1,474	1,705
30,200	30,300	2,000	1,481	1,713
30,300	30,400	2,008	1,488	1,722
30,400	30,500	2,017	1,495	1,730
30,500	30,600	2,025	1,502	1,739
30,600	30,700	2,034	1,509	1,747
30,700	30,800	2,042	1,516	1,756
30,800	30,900	2,051	1,523	1,764
30,900	31,000	2,059	1,530	1,773
31,000				
31,000	31,100	2,068	1,537	1,781
31,100	31,200	2,076	1,544	1,790
31,200	31,300	2,085	1,551	1,798
31,300	31,400	2,093	1,558	1,807
31,400	31,500	2,102	1,565	1,815
31,500	31,600	2,110	1,572	1,824
31,600	31,700	2,119	1,579	1,832
31,700	31,800	2,127	1,586	1,841
31,800	31,900	2,136	1,593	1,849
31,900	32,000	2,144	1,600	1,858
32,000				
32,000	32,100	2,153	1,607	1,866
32,100	32,200	2,161	1,614	1,875
32,200	32,300	2,170	1,621	1,883
32,300	32,400	2,178	1,628	1,892
32,400	32,500	2,187	1,635	1,900
32,500	32,600	2,195	1,642	1,909
32,600	32,700	2,204	1,649	1,917
32,700	32,800	2,212	1,656	1,926
32,800	32,900	2,221	1,663	1,934
32,900	33,000	2,229	1,670	1,943
33,000				
33,000	33,100	2,238	1,677	1,951
33,100	33,200	2,246	1,684	1,960
33,200	33,300	2,255	1,691	1,968
33,300	33,400	2,263	1,698	1,977
33,400	33,500	2,272	1,705	1,985
33,500	33,600	2,280	1,712	1,994
33,600	33,700	2,289	1,719	2,002
33,700	33,800	2,297	1,726	2,011
33,800	33,900	2,306	1,733	2,019
33,900	34,000	2,314	1,740	2,028
34,000				
34,000	34,100	2,323	1,749	2,036
34,100	34,200	2,331	1,757	2,045
34,200	34,300	2,340	1,766	2,053
34,300	34,400	2,348	1,774	2,062
34,400	34,500	2,357	1,783	2,070
34,500	34,600	2,365	1,791	2,079
34,600	34,700	2,374	1,800	2,087
34,700	34,800	2,382	1,808	2,096
34,800	34,900	2,391	1,817	2,104
34,900	35,000	2,399	1,825	2,113

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
35,000				
35,000	35,100	2,408	1,834	2,121
35,100	35,200	2,416	1,842	2,130
35,200	35,300	2,425	1,851	2,138
35,300	35,400	2,433	1,859	2,147
35,400	35,500	2,442	1,868	2,155
35,500	35,600	2,450	1,876	2,164
35,600	35,700	2,459	1,885	2,172
35,700	35,800	2,467	1,893	2,181
35,800	35,900	2,476	1,902	2,189
35,900	36,000	2,484	1,910	2,198
36,000				
36,000	36,100	2,493	1,919	2,206
36,100	36,200	2,501	1,927	2,215
36,200	36,300	2,510	1,936	2,223
36,300	36,400	2,518	1,944	2,232
36,400	36,500	2,527	1,953	2,240
36,500	36,600	2,535	1,961	2,249
36,600	36,700	2,544	1,970	2,257
36,700	36,800	2,552	1,978	2,266
36,800	36,900	2,561	1,987	2,274
36,900	37,000	2,569	1,995	2,283
37,000				
37,000	37,100	2,578	2,004	2,291
37,100	37,200	2,586	2,012	2,300
37,200	37,300	2,595	2,021	2,308
37,300	37,400	2,603	2,029	2,317
37,400	37,500	2,612	2,038	2,325
37,500	37,600	2,620	2,046	2,334
37,600	37,700	2,629	2,055	2,342
37,700	37,800	2,637	2,063	2,351
37,800	37,900	2,646	2,072	2,359
37,900	38,000	2,654	2,080	2,368
38,000				
38,000	38,100	2,663	2,089	2,376
38,100	38,200	2,671	2,097	2,385
38,200	38,300	2,680	2,106	2,393
38,300	38,400	2,688	2,114	2,402
38,400	38,500	2,697	2,123	2,410
38,500	38,600	2,705	2,131	2,419
38,600	38,700	2,714	2,140	2,427
38,700	38,800	2,722	2,148	2,436
38,800	38,900	2,731	2,157	2,444
38,900	39,000	2,739	2,165	2,453
39,000				
39,000	39,100	2,748	2,174	2,461
39,100	39,200	2,756	2,182	2,470
39,200	39,300	2,765	2,191	2,478
39,300	39,400	2,773	2,199	2,487
39,400	39,500	2,782	2,208	2,495
39,500	39,600	2,790	2,216	2,504
39,600	39,700	2,799	2,225	2,512
39,700	39,800	2,807	2,233	2,521
39,800	39,900	2,816	2,242	2,529
39,900	40,000	2,824	2,250	2,538
40,000				
40,000	40,100	2,833	2,259	2,546
40,100	40,200	2,841	2,267	2,555
40,200	40,300	2,850	2,276	2,563
40,300	40,400	2,858	2,284	2,572
40,400	40,500	2,867	2,293	2,580
40,500	40,600	2,875	2,301	2,589
40,600	40,700	2,884	2,310	2,597
40,700	40,800	2,892	2,318	2,606
40,800	40,900	2,901	2,327	2,614
40,900	41,000	2,909	2,335	2,623
41,000				
41,000	41,100	2,918	2,344	2,631
41,100	41,200	2,926	2,352	2,640
41,200	41,300	2,935	2,361	2,648
41,300	41,400	2,943	2,369	2,657
41,400	41,500	2,952	2,378	2,665
41,500	41,600	2,960	2,386	2,674
41,600	41,700	2,969	2,395	2,682
41,700	41,800	2,977	2,403	2,691
41,800	41,900	2,986	2,412	2,699
41,900	42,000	2,994	2,420	2,708

2003 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
42,000				
42,000	42,100	3,003	2,429	2,716
42,100	42,200	3,011	2,437	2,725
42,200	42,300	3,020	2,446	2,733
42,300	42,400	3,028	2,454	2,742
42,400	42,500	3,037	2,463	2,750
42,500	42,600	3,045	2,471	2,759
42,600	42,700	3,054	2,480	2,767
42,700	42,800	3,062	2,488	2,776
42,800	42,900	3,071	2,497	2,784
42,900	43,000	3,079	2,505	2,793
43,000				
43,000	43,100	3,088	2,514	2,801
43,100	43,200	3,096	2,522	2,810
43,200	43,300	3,105	2,531	2,818
43,300	43,400	3,113	2,539	2,827
43,400	43,500	3,122	2,548	2,835
43,500	43,600	3,130	2,556	2,844
43,600	43,700	3,139	2,565	2,852
43,700	43,800	3,147	2,573	2,861
43,800	43,900	3,156	2,582	2,869
43,900	44,000	3,164	2,590	2,878
44,000				
44,000	44,100	3,173	2,599	2,886
44,100	44,200	3,181	2,607	2,895
44,200	44,300	3,190	2,616	2,903
44,300	44,400	3,198	2,624	2,912
44,400	44,500	3,207	2,633	2,920
44,500	44,600	3,215	2,641	2,929
44,600	44,700	3,224	2,650	2,937
44,700	44,800	3,232	2,658	2,946
44,800	44,900	3,241	2,667	2,954
44,900	45,000	3,249	2,675	2,963
45,000				
45,000	45,100	3,258	2,684	2,971
45,100	45,200	3,266	2,692	2,980
45,200	45,300	3,275	2,701	2,988
45,300	45,400	3,283	2,709	2,997
45,400	45,500	3,292	2,718	3,005
45,500	45,600	3,300	2,726	3,014
45,600	45,700	3,309	2,735	3,022
45,700	45,800	3,317	2,743	3,031
45,800	45,900	3,326	2,752	3,039
45,900	46,000	3,334	2,760	3,048
46,000				
46,000	46,100	3,343	2,769	3,056
46,100	46,200	3,351	2,777	3,065
46,200	46,300	3,360	2,786	3,073
46,300	46,400	3,368	2,794	3,082
46,400	46,500	3,377	2,803	3,090
46,500	46,600	3,385	2,811	3,099
46,600	46,700	3,394	2,820	3,107
46,700	46,800	3,402	2,828	3,116
46,800	46,900	3,411	2,837	3,124
46,900	47,000	3,419	2,845	3,133
47,000				
47,000	47,100	3,428	2,854	3,141
47,100	47,200	3,436	2,862	3,150
47,200	47,300	3,445	2,871	3,158
47,300	47,400	3,453	2,879	3,167
47,400	47,500	3,462	2,888	3,175
47,500	47,600	3,470	2,896	3,184
47,600	47,700	3,479	2,905	3,192
47,700	47,800	3,487	2,913	3,201
47,800	47,900	3,496	2,922	3,209
47,900	48,000	3,504	2,930	3,218
48,000				
48,000	48,100	3,513	2,939	3,226
48,100	48,200	3,521	2,947	3,235
48,200	48,300	3,530	2,956	3,243
48,300	48,400	3,538	2,964	3,252
48,400	48,500	3,547	2,973	3,260
48,500	48,600	3,555	2,981	3,269
48,600	48,700	3,564	2,990	3,277
48,700	48,800	3,572	2,998	3,286
48,800	48,900	3,581	3,007	3,294
48,900	49,000	3,589	3,015	3,303

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
49,000				
49,000	49,100	3,598	3,024	3,311
49,100	49,200	3,606	3,032	3,320
49,200	49,300	3,615	3,041	3,328
49,300	49,400	3,623	3,049	3,337
49,400	49,500	3,632	3,058	3,345
49,500	49,600	3,640	3,066	3,354
49,600	49,700	3,649	3,075	3,362
49,700	49,800	3,657	3,083	3,371
49,800	49,900	3,666	3,092	3,379
49,900	50,000	3,674	3,100	3,388
50,000				
50,000	50,100	3,683	3,109	3,396
50,100	50,200	3,691	3,117	3,405
50,200	50,300	3,700	3,126	3,413
50,300	50,400	3,708	3,134	3,422
50,400	50,500	3,717	3,143	3,430
50,500	50,600	3,725	3,151	3,439
50,600	50,700	3,734	3,160	3,447
50,700	50,800	3,742	3,168	3,456
50,800	50,900	3,751	3,177	3,464
50,900	51,000	3,759	3,185	3,473
51,000				
51,000	51,100	3,768	3,194	3,481
51,100	51,200	3,776	3,202	3,490
51,200	51,300	3,785	3,211	3,498
51,300	51,400	3,793	3,219	3,507
51,400	51,500	3,802	3,228	3,515
51,500	51,600	3,810	3,236	3,524
51,600	51,700	3,819	3,245	3,532
51,700	51,800	3,827	3,253	3,541
51,800	51,900	3,836	3,262	3,549
51,900	52,000	3,844	3,270	3,558
52,000				
52,000	52,100	3,853	3,279	3,566
52,100	52,200	3,861	3,287	3,575
52,200	52,300	3,870	3,296	3,583
52,300	52,400	3,878	3,304	3,592
52,400	52,500	3,887	3,313	3,600
52,500	52,600	3,895	3,321	3,609
52,600	52,700	3,904	3,330	3,617
52,700	52,800	3,912	3,338	3,626
52,800	52,900	3,921	3,347	3,634
52,900	53,000	3,929	3,355	3,643
53,000				
53,000	53,100	3,938	3,364	3,651
53,100	53,200	3,946	3,372	3,660
53,200	53,300	3,955	3,381	3,668
53,300	53,400	3,963	3,389	3,677
53,400	53,500	3,972	3,398	3,685
53,500	53,600	3,980	3,406	3,694
53,600	53,700	3,989	3,415	3,702
53,700	53,800	3,997	3,423	3,711
53,800	53,900	4,006	3,432	3,719
53,900	54,000	4,014	3,440	3,728
54,000				
54,000	54,100	4,023	3,449	3,736
54,100	54,200	4,031	3,457	3,745
54,200	54,300	4,040	3,466	3,753
54,300	54,400	4,048	3,474	3,762
54,400	54,500	4,057	3,483	3,770
54,500	54,600	4,065	3,491	3,779
54,600	54,700	4,074	3,500	3,787
54,700	54,800	4,082	3,508	3,796
54,800	54,900	4,091	3,517	3,804
54,900	55,000	4,099	3,525	3,813
55,000				
55,000	55,100	4,108	3,534	3,821
55,100	55,200	4,116	3,542	3,830
55,200	55,300	4,125	3,551	3,838
55,300	55,400	4,133	3,559	3,847
55,400	55,500	4,142	3,568	3,855
55,500	55,600	4,150	3,576	3,864
55,600	55,700	4,159	3,585	3,872
55,700	55,800	4,167	3,593	3,881
55,800	55,900	4,176	3,602	3,889
55,900	56,000	4,184	3,610	3,898

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
56,000				
56,000	56,100	4,193	3,619	3,906
56,100	56,200	4,201	3,627	3,915
56,200	56,300	4,210	3,636	3,923
56,300	56,400	4,218	3,644	3,932
56,400	56,500	4,227	3,653	3,940
56,500	56,600	4,235	3,661	3,949
56,600	56,700	4,244	3,670	3,957
56,700	56,800	4,252	3,678	3,966
56,800	56,900	4,261	3,687	3,974
56,900	57,000	4,269	3,695	3,983
57,000				
57,000	57,100	4,278	3,704	3,991
57,100	57,200	4,286	3,712	4,000
57,200	57,300	4,295	3,721	4,008
57,300	57,400	4,303	3,729	4,017
57,400	57,500	4,312	3,738	4,025
57,500	57,600	4,320	3,746	4,034
57,600	57,700	4,329	3,755	4,042
57,700	57,800	4,337	3,763	4,051
57,800	57,900	4,346	3,772	4,059
57,900	58,000	4,354	3,780	4,068
58,000				
58,000	58,100	4,363	3,789	4,076
58,100	58,200	4,371	3,797	4,085
58,200	58,300	4,380	3,806	4,093
58,300	58,400	4,388	3,814	4,102
58,400	58,500	4,397	3,823	4,110
58,500	58,600	4,405	3,831	4,119
58,600	58,700	4,414	3,840	4,127
58,700	58,800	4,422	3,848	4,136
58,800	58,900	4,431	3,857	4,144
58,900	59,000	4,439	3,865	4,153
59,000				
59,000	59,100	4,448	3,874	4,161
59,100	59,200	4,456	3,882	4,170
59,200	59,300	4,465	3,891	4,178
59,300	59,400	4,473	3,899	4,187
59,400	59,500	4,482	3,908	4,195
59,500	59,600	4,490	3,916	4,204
59,600	59,700	4,499	3,925	4,212
59,700	59,800	4,507	3,933	4,221
59,800	59,900	4,516	3,942	4,229
59,900	60,000	4,524	3,950	4,238
60,000				
60,000	60,100	4,533	3,959	4,246
60,100	60,200	4,541	3,967	4,255
60,200	60,300	4,550	3,976	4,263
60,300	60,400	4,558	3,984	4,272
60,400	60,500	4,567	3,993	4,280
60,500	60,600	4,575	4,001	4,289
60,600	60,700	4,584	4,010	4,297
60,700	60,800	4,592	4,018	4,306
60,800	60,900	4,601	4,027	4,314
60,900	61,000	4,609	4,035	4,323
61,000				
61,000	61,100	4,618	4,044	4,331
61,100	61,200	4,626	4,052	4,340
61,200	61,300	4,635	4,061	4,348
61,300	61,400	4,643	4,069	4,357
61,400	61,500	4,652	4,078	4,365
61,500	61,600	4,660	4,086	4,374
61,600	61,700	4,669	4,095	4,382
61,700	61,800	4,677	4,103	4,391
61,800	61,900	4,686	4,112	4,399
61,900	62,000	4,694	4,120	4,408
62,000				
62,000	62,100	4,703	4,129	4,416
62,100	62,200	4,711	4,137	4,425
62,200	62,300	4,720	4,146	4,433
62,300	62,400	4,728	4,154	4,442
62,400	62,500	4,737	4,163	4,450
62,500	62,600	4,745	4,171	4,459
62,600	62,700	4,754	4,180	4,467
62,700	62,800	4,762	4,188	4,476
62,800	62,900	4,771	4,197	4,484
62,900	63,000	4,779	4,205	4,493

2003 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
63,000				
63,000	63,100	4,788	4,214	4,501
63,100	63,200	4,796	4,222	4,510
63,200	63,300	4,805	4,231	4,518
63,300	63,400	4,813	4,239	4,527
63,400	63,500	4,822	4,248	4,535
63,500	63,600	4,830	4,256	4,544
63,600	63,700	4,839	4,265	4,552
63,700	63,800	4,847	4,273	4,561
63,800	63,900	4,856	4,282	4,569
63,900	64,000	4,864	4,290	4,578
64,000				
64,000	64,100	4,873	4,299	4,586
64,100	64,200	4,881	4,307	4,595
64,200	64,300	4,890	4,316	4,603
64,300	64,400	4,898	4,324	4,612
64,400	64,500	4,907	4,333	4,620
64,500	64,600	4,915	4,341	4,629
64,600	64,700	4,924	4,350	4,637
64,700	64,800	4,932	4,358	4,646
64,800	64,900	4,941	4,367	4,654
64,900	65,000	4,949	4,375	4,663
65,000				
65,000	65,100	4,958	4,384	4,671
65,100	65,200	4,966	4,392	4,680
65,200	65,300	4,975	4,401	4,688
65,300	65,400	4,983	4,409	4,697
65,400	65,500	4,992	4,418	4,705
65,500	65,600	5,000	4,426	4,714
65,600	65,700	5,009	4,435	4,722
65,700	65,800	5,017	4,443	4,731
65,800	65,900	5,026	4,452	4,739
65,900	66,000	5,034	4,460	4,748
66,000				
66,000	66,100	5,043	4,469	4,756
66,100	66,200	5,051	4,477	4,765
66,200	66,300	5,060	4,486	4,773
66,300	66,400	5,068	4,494	4,782
66,400	66,500	5,077	4,503	4,790
66,500	66,600	5,085	4,511	4,799
66,600	66,700	5,094	4,520	4,807
66,700	66,800	5,102	4,528	4,816
66,800	66,900	5,111	4,537	4,824
66,900	67,000	5,119	4,545	4,833
67,000				
67,000	67,100	5,128	4,554	4,841
67,100	67,200	5,136	4,562	4,850
67,200	67,300	5,145	4,571	4,858
67,300	67,400	5,153	4,579	4,867
67,400	67,500	5,162	4,588	4,875
67,500	67,600	5,170	4,596	4,884
67,600	67,700	5,179	4,605	4,892
67,700	67,800	5,187	4,613	4,901
67,800	67,900	5,196	4,622	4,909
67,900	68,000	5,204	4,630	4,918
68,000				
68,000	68,100	5,213	4,639	4,926
68,100	68,200	5,221	4,647	4,935
68,200	68,300	5,230	4,656	4,943
68,300	68,400	5,238	4,664	4,952
68,400	68,500	5,247	4,673	4,960
68,500	68,600	5,255	4,681	4,969
68,600	68,700	5,264	4,690	4,977
68,700	68,800	5,272	4,698	4,986
68,800	68,900	5,281	4,707	4,994
68,900	69,000	5,289	4,715	5,003
69,000				
69,000	69,100	5,298	4,724	5,011
69,100	69,200	5,306	4,732	5,020
69,200	69,300	5,315	4,741	5,028
69,300	69,400	5,323	4,749	5,037
69,400	69,500	5,332	4,758	5,045
69,500	69,600	5,340	4,766	5,054
69,600	69,700	5,349	4,775	5,062
69,700	69,800	5,357	4,783	5,071
69,800	69,900	5,366	4,792	5,079
69,900	70,000	5,374	4,800	5,088

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
70,000				
70,000	70,100	5,383	4,809	5,096
70,100	70,200	5,391	4,817	5,105
70,200	70,300	5,400	4,826	5,113
70,300	70,400	5,408	4,834	5,122
70,400	70,500	5,417	4,843	5,130
70,500	70,600	5,425	4,851	5,139
70,600	70,700	5,434	4,860	5,147
70,700	70,800	5,442	4,868	5,156
70,800	70,900	5,451	4,877	5,164
70,900	71,000	5,459	4,885	5,173
71,000				
71,000	71,100	5,468	4,894	5,181
71,100	71,200	5,476	4,902	5,190
71,200	71,300	5,485	4,911	5,198
71,300	71,400	5,493	4,919	5,207
71,400	71,500	5,502	4,928	5,215
71,500	71,600	5,510	4,936	5,224
71,600	71,700	5,519	4,945	5,232
71,700	71,800	5,527	4,953	5,241
71,800	71,900	5,536	4,962	5,249
71,900	72,000	5,544	4,970	5,258
72,000				
72,000	72,100	5,553	4,979	5,266
72,100	72,200	5,561	4,987	5,275
72,200	72,300	5,570	4,996	5,283
72,300	72,400	5,578	5,004	5,292
72,400	72,500	5,587	5,013	5,300
72,500	72,600	5,595	5,021	5,309
72,600	72,700	5,604	5,030	5,317
72,700	72,800	5,612	5,038	5,326
72,800	72,900	5,621	5,047	5,334
72,900	73,000	5,629	5,055	5,343
73,000				
73,000	73,100	5,638	5,064	5,351
73,100	73,200	5,646	5,072	5,360
73,200	73,300	5,655	5,081	5,368
73,300	73,400	5,663	5,089	5,377
73,400	73,500	5,672	5,098	5,385
73,500	73,600	5,680	5,106	5,394
73,600	73,700	5,689	5,115	5,402
73,700	73,800	5,697	5,123	5,411
73,800	73,900	5,706	5,132	5,419
73,900	74,000	5,714	5,140	5,428
74,000				
74,000	74,100	5,723	5,149	5,436
74,100	74,200	5,731	5,157	5,445
74,200	74,300	5,740	5,166	5,453
74,300	74,400	5,748	5,174	5,462
74,400	74,500	5,757	5,183	5,470
74,500	74,600	5,765	5,191	5,479
74,600	74,700	5,774	5,200	5,487
74,700	74,800	5,782	5,208	5,496
74,800	74,900	5,791	5,217	5,504
74,900	75,000	5,799	5,225	5,513
75,000				
75,000	75,100	5,808	5,234	5,521
75,100	75,200	5,816	5,242	5,530
75,200	75,300	5,825	5,251	5,538
75,300	75,400	5,833	5,259	5,547
75,400	75,500	5,842	5,268	5,555
75,500	75,600	5,850	5,276	5,564
75,600	75,700	5,859	5,285	5,572
75,700	75,800	5,867	5,293	5,581
75,800	75,900	5,876	5,302	5,589
75,900	76,000	5,884	5,310	5,598
76,000				
76,000	76,100	5,893	5,319	5,606
76,100	76,200	5,901	5,327	5,615
76,200	76,300	5,910	5,336	5,623
76,300	76,400	5,918	5,344	5,632
76,400	76,500	5,927	5,353	5,640
76,500	76,600	5,935	5,361	5,649
76,600	76,700	5,944	5,370	5,657
76,700	76,800	5,952	5,378	5,666
76,800	76,900	5,961	5,387	5,674
76,900	77,000	5,969	5,395	5,683

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
77,000				
77,000	77,100	5,978	5,404	5,691
77,100	77,200	5,986	5,412	5,700
77,200	77,300	5,995	5,421	5,708
77,300	77,400	6,003	5,429	5,717
77,400	77,500	6,012	5,438	5,725
77,500	77,600	6,020	5,446	5,734
77,600	77,700	6,029	5,455	5,742
77,700	77,800	6,037	5,463	5,751
77,800	77,900	6,046	5,472	5,759
77,900	78,000	6,054	5,480	5,768
78,000				
78,000	78,100	6,063	5,489	5,776
78,100	78,200	6,071	5,497	5,785
78,200	78,300	6,080	5,506	5,793
78,300	78,400	6,088	5,514	5,802
78,400	78,500	6,097	5,523	5,810
78,500	78,600	6,105	5,531	5,819
78,600	78,700	6,114	5,540	5,827
78,700	78,800	6,122	5,548	5,836
78,800	78,900	6,131	5,557	5,844
78,900	79,000	6,139	5,565	5,853
79,000				
79,000	79,100	6,148	5,574	5,861
79,100	79,200	6,156	5,582	5,870
79,200	79,300	6,165	5,591	5,878
79,300	79,400	6,173	5,599	5,887
79,400	79,500	6,182	5,608	5,895
79,500	79,600	6,190	5,616	5,904
79,600	79,700	6,199	5,625	5,912
79,700	79,800	6,207	5,633	5,921
79,800	79,900	6,216	5,642	5,929
79,900	80,000	6,224	5,650	5,938
80,000				
80,000	80,100	6,233	5,659	5,946
80,100	80,200	6,241	5,667	5,955
80,200	80,300	6,250	5,676	5,963
80,300	80,400	6,258	5,684	5,972
80,400	80,500	6,267	5,693	5,980
80,500	80,600	6,275	5,701	5,989
80,600	80,700	6,284	5,710	5,997
80,700	80,800	6,292	5,718	6,006
80,800	80,900	6,301	5,727	6,014
80,900	81,000	6,309	5,735	6,023
81,000				
81,000	81,100	6,318	5,744	6,031
81,100	81,200	6,326	5,752	6,040
81,200	81,300	6,335	5,761	6,048
81,300	81,400	6,343	5,769	6,057
81,400	81,500	6,352	5,778	6,065
81,500	81,600	6,360	5,786	6,074
81,600	81,700	6,369	5,795	6,082
81,700	81,800	6,377	5,803	6,091
81,800	81,900	6,386	5,812	6,099
81,900	82,000	6,394	5,820	6,108
82,000				
82,000	82,100	6,403	5,829	6,116
82,100	82,200	6,411	5,837	6,125
82,200	82,300	6,420	5,846	6,133
82,300	82,400	6,428	5,854	6,142
82,400	82,500	6,437	5,863	6,150
82,500	82,600	6,445	5,871	6,159
82,600	82,700	6,454	5,880	6,167
82,700	82,800	6,462	5,888	6,176
82,800	82,900	6,471	5,897	6,184
82,900	83,000	6,479	5,905	6,193
83,000				
83,000	83,100	6,488	5,914	6,201
83,100	83,200	6,496	5,922	6,210
83,200	83,300	6,505	5,931	6,218
83,300	83,400	6,513	5,939	6,227
83,400	83,500	6,522	5,948	6,235
83,500	83,600	6,530	5,956	6,244
83,600	83,700	6,539	5,965	6,252
83,700	83,800	6,547	5,973	6,261
83,800	83,900	6,556	5,982	6,269
83,900	84,000	6,564	5,990	6,278

2003 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
84,000				
84,000	84,100	6,573	5,999	6,286
84,100	84,200	6,581	6,007	6,295
84,200	84,300	6,590	6,016	6,303
84,300	84,400	6,598	6,024	6,312
84,400	84,500	6,607	6,033	6,320
84,500	84,600	6,615	6,041	6,329
84,600	84,700	6,624	6,050	6,337
84,700	84,800	6,632	6,058	6,346
84,800	84,900	6,641	6,067	6,354
84,900	85,000	6,649	6,075	6,363
85,000				
85,000	85,100	6,658	6,084	6,371
85,100	85,200	6,666	6,092	6,380
85,200	85,300	6,675	6,101	6,388
85,300	85,400	6,683	6,109	6,397
85,400	85,500	6,692	6,118	6,405
85,500	85,600	6,700	6,126	6,414
85,600	85,700	6,709	6,135	6,422
85,700	85,800	6,717	6,143	6,431
85,800	85,900	6,726	6,152	6,439
85,900	86,000	6,734	6,160	6,448
86,000				
86,000	86,100	6,743	6,169	6,456
86,100	86,200	6,751	6,177	6,465
86,200	86,300	6,760	6,186	6,473
86,300	86,400	6,768	6,194	6,482
86,400	86,500	6,777	6,203	6,490
86,500	86,600	6,785	6,211	6,499
86,600	86,700	6,794	6,220	6,507
86,700	86,800	6,802	6,228	6,516
86,800	86,900	6,811	6,237	6,524
86,900	87,000	6,819	6,245	6,533
87,000				
87,000	87,100	6,828	6,254	6,541
87,100	87,200	6,836	6,262	6,550
87,200	87,300	6,845	6,271	6,558
87,300	87,400	6,853	6,279	6,567
87,400	87,500	6,862	6,288	6,575
87,500	87,600	6,870	6,296	6,584
87,600	87,700	6,879	6,305	6,592
87,700	87,800	6,887	6,313	6,601
87,800	87,900	6,896	6,322	6,609
87,900	88,000	6,904	6,330	6,618
88,000				
88,000	88,100	6,913	6,339	6,626
88,100	88,200	6,921	6,347	6,635
88,200	88,300	6,930	6,356	6,643
88,300	88,400	6,938	6,364	6,652
88,400	88,500	6,947	6,373	6,660
88,500	88,600	6,955	6,381	6,669
88,600	88,700	6,964	6,390	6,677
88,700	88,800	6,972	6,398	6,686
88,800	88,900	6,981	6,407	6,694
88,900	89,000	6,989	6,415	6,703
89,000				
89,000	89,100	6,998	6,424	6,711
89,100	89,200	7,006	6,432	6,720
89,200	89,300	7,015	6,441	6,728
89,300	89,400	7,023	6,449	6,737
89,400	89,500	7,032	6,458	6,745
89,500	89,600	7,040	6,466	6,754
89,600	89,700	7,049	6,475	6,762
89,700	89,800	7,057	6,483	6,771
89,800	89,900	7,066	6,492	6,779
89,900	90,000	7,074	6,500	6,788
90,000				
90,000	90,100	7,083	6,509	6,796
90,100	90,200	7,091	6,517	6,805
90,200	90,300	7,100	6,526	6,813
90,300	90,400	7,108	6,534	6,822
90,400	90,500	7,117	6,543	6,830
90,500	90,600	7,125	6,551	6,839
90,600	90,700	7,134	6,560	6,847
90,700	90,800	7,142	6,568	6,856
90,800	90,900	7,151	6,577	6,864
90,900	91,000	7,159	6,585	6,873

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
91,000				
91,000	91,100	7,168	6,594	6,881
91,100	91,200	7,176	6,602	6,890
91,200	91,300	7,185	6,611	6,898
91,300	91,400	7,193	6,619	6,907
91,400	91,500	7,202	6,628	6,915
91,500	91,600	7,210	6,636	6,924
91,600	91,700	7,219	6,645	6,932
91,700	91,800	7,227	6,653	6,941
91,800	91,900	7,236	6,662	6,949
91,900	92,000	7,244	6,670	6,958
92,000				
92,000	92,100	7,253	6,679	6,966
92,100	92,200	7,261	6,687	6,975
92,200	92,300	7,270	6,696	6,983
92,300	92,400	7,278	6,704	6,992
92,400	92,500	7,287	6,713	7,000
92,500	92,600	7,295	6,721	7,009
92,600	92,700	7,304	6,730	7,017
92,700	92,800	7,312	6,738	7,026
92,800	92,900	7,321	6,747	7,034
92,900	93,000	7,329	6,755	7,043
93,000				
93,000	93,100	7,338	6,764	7,051
93,100	93,200	7,346	6,772	7,060
93,200	93,300	7,355	6,781	7,068
93,300	93,400	7,363	6,789	7,077
93,400	93,500	7,372	6,798	7,085
93,500	93,600	7,380	6,806	7,094
93,600	93,700	7,389	6,815	7,102
93,700	93,800	7,397	6,823	7,111
93,800	93,900	7,406	6,832	7,119
93,900	94,000	7,414	6,840	7,128
94,000				
94,000	94,100	7,423	6,849	7,136
94,100	94,200	7,431	6,857	7,145
94,200	94,300	7,440	6,866	7,153
94,300	94,400	7,448	6,874	7,162
94,400	94,500	7,457	6,883	7,170
94,500	94,600	7,465	6,891	7,179
94,600	94,700	7,474	6,900	7,187
94,700	94,800	7,482	6,908	7,196
94,800	94,900	7,491	6,917	7,204
94,900	95,000	7,499	6,925	7,213
95,000				
95,000	95,100	7,508	6,934	7,221
95,100	95,200	7,516	6,942	7,230
95,200	95,300	7,525	6,951	7,238
95,300	95,400	7,533	6,959	7,247
95,400	95,500	7,542	6,968	7,255
95,500	95,600	7,550	6,976	7,264
95,600	95,700	7,559	6,985	7,272
95,700	95,800	7,567	6,993	7,281
95,800	95,900	7,576	7,002	7,289
95,900	96,000	7,584	7,010	7,298
96,000				
96,000	96,100	7,593	7,019	7,306
96,100	96,200	7,601	7,027	7,315
96,200	96,300	7,610	7,036	7,323
96,300	96,400	7,618	7,044	7,332
96,400	96,500	7,627	7,053	7,340
96,500	96,600	7,635	7,061	7,349
96,600	96,700	7,644	7,070	7,357
96,700	96,800	7,652	7,078	7,366
96,800	96,900	7,661	7,087	7,374
96,900	97,000	7,669	7,095	7,383
97,000				
97,000	97,100	7,678	7,104	7,391
97,100	97,200	7,686	7,112	7,400
97,200	97,300	7,695	7,121	7,408
97,300	97,400	7,703	7,129	7,417
97,400	97,500	7,712	7,138	7,425
97,500	97,600	7,720	7,146	7,434
97,600	97,700	7,729	7,155	7,442
97,700	97,800	7,737	7,163	7,451
97,800	97,900	7,746	7,172	7,459
97,900	98,000	7,754	7,180	7,468

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
98,000				
98,000	98,100	7,763	7,189	7,476
98,100	98,200	7,771	7,197	7,485
98,200	98,300	7,780	7,206	7,493
98,300	98,400	7,788	7,214	7,502
98,400	98,500	7,797	7,223	7,510
98,500	98,600	7,805	7,231	7,519
98,600	98,700	7,814	7,240	7,527
98,700	98,800	7,822	7,248	7,536
98,800	98,900	7,831	7,257	7,544
98,900	99,000	7,839	7,265	7,553
99,000				
99,000	99,100	7,848	7,274	7,561
99,100	99,200	7,856	7,282	7,570
99,200	99,300	7,865	7,291	7,578
99,300	99,400	7,873	7,299	7,587
99,400	99,500	7,882	7,308	7,595
99,500	99,600	7,890	7,316	7,604
99,600	99,700	7,899	7,325	7,612
99,700	99,800	7,907	7,333	7,621
99,800	99,900	7,916	7,342	7,629
99,900	100,000	7,924	7,350	7,638

*This column must also be used by a surviving spouse with dependent child

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